

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Currently Amended)        A steering support member structure comprising a steering support member body **comprising** ~~constituted by~~ a light alloy and configured to be arranged substantially in a vehicle width direction inside a front portion of a vehicle interior, said ~~alloy-constituted~~ steering support member body being divided into a first member having a driver seat side portion and a central portion and a second member having a front passenger seat side portion, **the central portion being integrally formed with a stay for supporting the central portion onto a floor panel, and the driver seat side portion being integrally formed with a column fitting portion to which a steering column is fitted.**
2. (Currently Amended)        The steering support member structure set forth in claim 1, wherein a dividing portion of the ~~light alloy-constituted~~ steering support member body is provided with a connecting portion comprising a box-shaped insertion portion and a receiving portion into which the insertion portion is to be engaged substantially in the vehicle width direction.
3. (Currently Amended)        The steering support member structure set forth in claim 2, wherein the receiving portion comprises a stopper face at a deep portion thereof, said stopper face being configured to restrict an engaged amount of the insertion portion, said insertion portion comprises a stepped portion lockable at an inlet portion of the receiving portion in a fitting direction, and said ~~stepper~~ **stopper** face and said stepped portion ~~enable~~ **enabling** insertion fitting.
4. (Withdrawn)                The steering support member structure set forth in claim 1, which further comprises an airbag module fitting portion provided at said steering support member body and wherein said steering support member body has a U-letter shaped section as viewed from a side and said airbag module fitting portion partially has an inverse U-letter shaped section.

5. (Withdrawn) The steering support member structure set forth in claim 4, wherein the airbag module fitting portion having the inverse U-letter shaped section comprises a portion opened toward a rear side of the vehicle.

6. (Withdrawn) The steering support member structure set forth in claim 1, which further comprises vehicle body fitting brackets made of a light alloy and provided at opposite ends of said steering support member body, respectively and wherein said steering support member body has a U-letter shaped section as viewed from a side and opened toward a front side of the vehicle and each of said fitting brackets made of the light alloy has a U-letter shaped section to form a box-like section between the vehicle body.

7. (Withdrawn – Currently Amended) The steering support member structure set forth in claim 1, which further comprises a rear duct retaining portion at said steering support member body, said rear duct retaining portion being configured to retain ~~[[a]]~~ the rear duct.

8. (Withdrawn) The steering support member structure set forth in claim 7, which further comprises a stay configured to support a central portion of said steering support member body and wherein said rear duct retaining portion is formed at a corner portion between the steering support member body and the stay.

9. (Withdrawn) The steering support member structure set forth in claim 1, which further comprises a fitting bracket temporarily retaining portion at said steering support member body, said fitting bracket temporarily retaining portion being configured to temporarily retain a vehicle-mount part fitting bracket.

10. (Withdrawn – Currently Amended) The steering support member structure set forth in claim 9, wherein said fitting bracket temporarily retaining portion is a fixing hole integrally formed in the steering support member of the light alloy and having an approximate ~~almost~~ T-letter shape as viewed in plane.

11. (Withdrawn – Currently Amended) The steering support member structure set forth in claim 10, wherein said fixing hole having the approximate ~~almost~~ T-letter shape as viewed in plane is formed in an upper portion of a fitting bracket fixing face ~~are~~ provided at the steering support member, said fixing hole being configured to temporarily retain the vehicle-mount part fitting bracket in a suspended state.

12. (Withdrawn – Currently Amended) A steering support member structure comprising a steering support member body comprising ~~constituted by~~ a light alloy and configured to be arranged substantially in a vehicle width direction inside a front portion of a vehicle interior, and an airbag module fitting portion provided at the steering support member body, wherein the ~~light alloy-constituted~~ steering support member body has a U-letter shaped section as viewed sideways, and the airbag module fitting portion partially has an inverse U-letter shaped section.

13. (Withdrawn) The steering support member structure set forth in claim 12, wherein the airbag module fitting portion having the inverse U-letter shaped section has a portion opened toward a rear side of the vehicle.

14. (Withdrawn – Currently Amended) A steering support member structure comprising a steering support member body to be placed substantially in a vehicle width direction inside a front part of a vehicle interior, fitting brackets provided at opposite ends of the steering support member body and configured to be fitted to the vehicle body, said steering support member body and said fitting brackets comprising ~~being constituted by~~ a light alloy, wherein the ~~light alloy-constituted~~ steering support member body has a U-letter shape opened to a front side of the vehicle as viewed sideways, and the ~~light alloy-constituted~~ fitting brackets each have a U-letter shaped section capable of forming a box-like section between the vehicle body.

15. (Withdrawn – Currently Amended) A steering support member structure comprising a steering support member comprising ~~constituted by~~ a light alloy and configured to be arranged in a vehicle width direction in a front portion of a vehicle interior, said ~~light alloy-~~

~~constituted~~ steering support member comprising a rear duct retaining portion configured to retain a rear duct.

16. (Withdrawn – Currently Amended) The steering support member structure set forth in claim 15, comprising the steering support member body and a stay supporting a central portion of the steering support member body, wherein the rear duct retaining portion is formed at a ~~corner~~ corner between the steering support member body and the stay.

17 – 19. (Cancelled)

20. (New) The steering support member structure set forth in claim 1, wherein the first member having the central portion integrally formed with the stay and the driver seat side portion integrally formed with the column fitting portion is produced by means of casting.

21. (New) The steering support member structure as set forth in claim 1, wherein the stay supports the central portion of the first member onto the floor panel without using a separate non-integral connecting element, wherein the stay is integrally formed with the first member of the steering support member body, and wherein the column fitting portion is integrally formed with the steering support member body and attached to the steering support member body without using a separate non-integral connecting element.

22. (New) The steering support member structure as set forth in claim 1, wherein the driver seat side portion is integrally formed with the first member of the steering support member body, and is integrally formed with the column fitting portion to which the steering column is fitted.

23. (New) The steering support member structure as set forth in claim 22, wherein the column fitting portion is integrally formed with the steering support member body and attached to the steering support member body without using a separate non-integral connecting element.

24. (New) The steering support member structure as set forth in claim 22, wherein the stay supports the central portion of the first member to the floor panel without using a separate non-integral connecting element.